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Report of the Secretary-General on the activities of the Office of Internal Oversight Services

Enhancing the internal oversight mechanisms in operational funds and programmes

Note by the Secretary-General

1. Pursuant to the request of the General Assembly in resolution 48/218 B of 29 July 1994, the Secretary-General prepared a detailed report containing recommendations on the implementation of that resolution as it pertained to the internal oversight functions of the United Nations operational funds and programmes, including methods by which the Office could assist such funds and programmes in enhancing their internal oversight mechanisms (A/51/801). Subsequently, by resolution 54/244 of 23 December 1999, the Assembly requested the Secretary-General to update the information contained in that report and decided to consider the question at an early stage at its fifty-fifth session.

2. The issuance of the updated report has been postponed until March 2001, owing to the time needed to conduct consultations with the funds and programmes with a view to revisiting the recommendations contained in the previous report. The preliminary information provided by funds and programmes indicates that, since 1997, improvements have been made to internal oversight functions, for example, intensified cooperation with the Office of Internal Oversight Services and the adoption of new procedures for auditing, evaluation, monitoring and inspection. The Office of Internal Oversight Services continues to provide assistance in the area of discrete investigations, a function not carried out by most of the funds and programmes.

3. One proposed recommended enhancement is exemplified by the establishment by the United Nations Development Programme (UNDP) of the Management Review and Oversight Committee, which holds periodic meetings to review the accountability framework of the Programme and reports to the Executive Board. Chaired by the Associate Administrator of UNDP, the Committee has invited the Under-Secretary-General for Internal Oversight Services to participate as a permanent member. In his forthcoming report, the Secretary-General is also expected to recommend that all funds and programmes establish similar oversight committees, with the representation of the Office.

4. The Secretary-General will also propose a mechanism to reimburse the Office of Internal Oversight Services for services rendered, such as investigations, which require specific professional skills. Since the establishment of the Office, its Investigations Section has carried out 287 investigations for the funds and programmes, referred to the Office by managers and staff of the funds and programmes, as well as from external sources. At

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present, the resources needed to conduct such investigations are provided from the regular budget. In the context of their review of the budget of the Office for the biennium 2000-2001, the Advisory Committee on Administrative and Budgetary Questions commented on the lack of guidelines for the reimbursement of costs of investigative services rendered to the funds and programmes.

5. In 1994, the Office for Legal Affairs confirmed that the authority of the Office of Internal Oversight Services extends to the resources and staff of the entire Organization, including the separately administered funds and programmes under the authority of the Secretary-General.